

# TRIPURA GAZETTE

*Published by Authority*  
**EXTRAORDINARY ISSUE**

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***Agartala, Wednesday, January 11, 2023 A. D., Pausa 21, 1944 S. E.***

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**PART--I-- Orders and Notifications by the Government of Tripura,  
The High Court, Government Treasury etc.**

**GOVERNMENT OF TRIPURA  
FINANCE DEPARTMENT  
(TAXES & EXCISE)**

No.F.1-11(91)-TAX/GST/2022 (Part-1)

Dated, Agartala, the 10th January, 2023.

**Notification No. 12/2022-State Tax (Rate)**

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Tripura, Finance Department, No.1/2017-State Tax (Rate), dated the 29<sup>th</sup> June, 2017, published in the Tripura Gazette, Extraordinary Issue, *vide* number 230, dated the 29<sup>th</sup> June, 2017, namely:-

In the said notification, -

(A) in Schedule I – 2.5%, -

(i) against S. No. 102A, in column (3), for the entry, the following entry shall be substituted, namely: -

“Ethyl alcohol supplied to Oil Marketing Companies or Petroleum refineries for blending with motor spirit (petrol)”;

(ii) against S. No. 103A, in column (3), for the entry, the following entry shall be substituted, namely: -

“Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants [other than aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and additives, husk of pulses including chilka, concentrates including chuni or churi, khanda, wheat bran, de-oiled cake]”;

(B) in Schedule II – 6%, -

(i) against S. No. 48, in column (3), for the entry, the following entry shall be substituted, namely: -

“Fruit pulp or fruit juice based drinks [other than Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice]”;

(ii) against S. No. 180, in column (3), for the entry, the following entry shall be substituted, namely: -

“Mathematical boxes, geometry boxes and colour boxes”;

(C) in Schedule III – 9%, against S. No. 25, in column (3), for the entry, the following entry shall be substituted, namely: -


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“Ethyl alcohol and other spirits, denatured, of any strength [other than ethyl alcohol supplied to Oil Marketing Companies or Petroleum refineries for blending with motor spirit (petrol)]”.

2. This notification shall come into force with effect from the 1<sup>st</sup> day of January, 2023.

By Order of the Governor,

  
10.01.2023

**(Prithwiraj Debnath)**  
Under Secretary to the  
Government of Tripura  
Finance Department

Note: - The principal notification No.1/2017-State Tax (Rate), dated the 29<sup>th</sup> June, 2017 was published in the Tripura Gazette, Extraordinary Issue, *vide* number 230, dated the 29<sup>th</sup> June, 2017 and was last amended by notification No. 06/2022 – State Tax (Rate), dated the 16<sup>th</sup> July, 2022, published in the Tripura Gazette, Extraordinary Issue, *vide* number 1274, dated the 16<sup>th</sup> July, 2022.